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Livingston Parish Recreation District No. 5  
Livingston Parish Council  
Livingston, Louisiana

Compilation Report

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Year Ended December 31, 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-17-02

**Livingston Parish Recreation District Number 5  
Livingston Parish Council  
Livingston, Louisiana**

**General Purpose Financial Statements  
As of and for the Year Ended December 31, 2001**

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**Transmittal Letter**  
**Annual Financial Statements**

December 31, 2001

Office of Legislative Auditor  
Attention: Ms. Sudha Rawal  
1600 North Third Street  
Post Office Box 94397  
Baton Rouge, LA 70804-9397

Dear Ms. Rawal:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for Livingston Parish Recreation District Number 5 as of and for the year ended December 31, 2001. The report includes all funds under the control and oversight of the District. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



Randall Andrews, Vice-Chairman  
Livingston Parish Recreation District Number 5

Enclosure

**Livingston Parish Recreation District Number 5  
Livingston, Louisiana**

**Annual Sworn Financial Statements as of and for the Year Ended December 31, 2001**


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**AFFIDAVIT**

Personally came and appeared before the undersigned authority, Mr. Randall Andrews, Vice-Chairman, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Livingston Parish Recreation District Number 5 as of December 31, 2001, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

  
Signature

Sworn to and subscribed before me this 25 day of June, 2002.

  
Notary Public

---

Officer:	Randall Andrews, Vice-Chairman
Address:	Post Office Box 577 Livingston, Louisiana 70754
Telephone:	(225) 698-6563

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**Accountant's Compilation Report**

Board of Commissioners  
Livingston Parish Recreation District Number 5  
Post Office Box 577  
Livingston, Louisiana 70754

We have compiled the accompanying balance sheet of Livingston Parish Recreation District Number 5 as of December 31, 2001, and the related statements of revenues, expenditures and changes in fund balance for the year then ended in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



Bruce Harrell & Company, CPAs  
A Professional Accounting Corporation

June 14, 2002

**Livingston Parish Recreation District Number 5  
Livingston Parish Council  
Livingston, Louisiana**

**Combined Balance Sheet  
Governmental Fund Types and Account Groups  
December 31, 2001**

	Governmental Funds		
	General Fund	Debt Service Fund	Capital Project Fund
<b>Assets and Other Debits</b>			
Assets:			
Cash & Cash Equivalents	\$ 10,162	\$ -	\$ -
Due From Other Governments:			
Ad Valorem Taxes Receivable	113,717	-	-
Utility Deposits	650	-	-
Land, Buildings, and Equipment	-	-	-
Other Debits:			
Amount to be Provided for Long-Term Debt Retirement	-	-	-
Total Assets and Other Debits	<u>\$ 124,529</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Liabilities, Equity, and Other Credits</b>			
Liabilities:			
Accounts Payable	\$ 613	\$ -	\$ 891
Long-Term Debt	-	-	-
Total Liabilities	<u>613</u>	<u>-</u>	<u>891</u>
Equity and Other Credits:			
Investment in General Fixed Assets	-	-	-
Fund Balances:			
Unreserved, Undesignated	123,916	-	(891)
Total Equity and Other Credits	<u>123,916</u>	<u>-</u>	<u>(891)</u>
Total Liabilities, Equity, and Other Credits	<u>\$ 124,529</u>	<u>\$ -</u>	<u>\$ -</u>

See accountant's compilation report.

The accompanying notes are an integral part of these statements.

# Statement A

Account Groups		
General Fixed Assets	General Long-Term Obligations	Total (Memo Only)
\$ -	\$ -	\$ 10,162
-	-	113,717
-	-	650
532,682	-	532,682
-	315,000	315,000
\$ <u>532,682</u>	\$ <u>315,000</u>	\$ <u>972,211</u>
\$ -	\$ -	\$ 1,504
-	315,000	315,000
-	315,000	316,504
532,682	-	532,682
-	-	123,025
532,682	-	655,707
\$ <u>532,682</u>	\$ <u>315,000</u>	\$ <u>972,211</u>

**Livingston Parish Recreation District Number 5**  
**Livingston Parish Council**  
**Livingston, Louisiana**

**Statement B**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental Fund Types**  
**For The Year Ended December 31, 2001**

	General Fund	Debt Service Fund	Capital Projects Fund	Total (Memo Only)
<b>Revenues</b>				
Ad Valorem Taxes	\$ 127,296	\$ -	\$ -	\$ 127,296
Interest Income	8,499	-	-	8,499
Other Income	1,228	-	-	1,228
Total Revenues	<u>137,023</u>	<u>-</u>	<u>-</u>	<u>137,023</u>
<b>Expenditures</b>				
Accounting	7,640	-	-	7,640
Bank Charges	93	-	-	93
Capital Expenditures	19,575	-	398,699	418,274
Debt Service, Interest	-	18,953	-	18,953
Debt Service, Principal	-	35,000	-	35,000
Election	-	-	-	-
Garbage	1,224	-	-	1,224
Grass Cutting	7,200	-	-	7,200
Insurance	2,403	-	-	2,403
Pension Fund	4,939	-	-	4,939
Repairs	459	-	-	459
Utilities	2,974	-	-	2,974
Total Expenditures	<u>46,507</u>	<u>53,953</u>	<u>398,699</u>	<u>499,159</u>
<b>Excess Revenues (Expenditures)</b>	<u>90,516</u>	<u>(53,953)</u>	<u>(398,699)</u>	<u>(362,136)</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers in (Out)	(208,889)	53,953	154,936	-
Total Other Financing Sources (Uses)	<u>(208,889)</u>	<u>53,953</u>	<u>154,936</u>	<u>-</u>
<b>Excess Revenues and Other Sources (Expenditures and Other Uses)</b>	(118,373)	-	(243,763)	(362,136)
<b>Fund Balance, Beginning of Year</b>	242,289	-	242,872	485,161
<b>Fund Balance, End of Year</b>	<u>\$ 123,916</u>	<u>\$ -</u>	<u>\$ (891)</u>	<u>\$ 123,025</u>

See accountant's compilation report.

The accompanying notes are an integral part of these statements.

**Livingston Parish Recreation District Number 5**  
**Livingston Parish Council**  
**Livingston, Louisiana**

**Statement C**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (GAAP Basis) and Actual - Governmental Fund Types - General Fund**  
**For The Year Ended December 31, 2001**

	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues</b>			
Ad Valorem Taxes	\$ 143,051	\$ 127,296	\$ (15,755)
Interest Income	8,499	8,499	-
Other Income	1,228	1,228	-
Total Revenues	<u>152,778</u>	<u>137,023</u>	<u>(15,755)</u>
<b>Expenditures</b>			
Accounting	7,640	7,640	-
Bank Charges	93	93	-
Capital Expenditures	19,575	19,575	-
Election	5,889	-	5,889
Garbage	1,224	1,224	-
Grass Cutting	7,200	7,200	-
Insurance	2,403	2,403	-
Pension Fund	4,939	4,939	-
Repairs	459	459	-
Utilities	3,302	2,974	328
Total Expenditures	<u>52,724</u>	<u>46,507</u>	<u>6,217</u>
<b>Excess Revenues (Expenditures)</b>	<u>100,054</u>	<u>90,516</u>	<u>(9,538)</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers in (Out)	<u>(461,269)</u>	<u>(208,889)</u>	<u>252,380</u>
Total Other Financing Sources (Uses)	<u>(461,269)</u>	<u>(208,889)</u>	<u>252,380</u>
<b>Excess Revenues and Other Sources (Expenditures and Other Uses)</b>	<u>\$ (361,215)</u>	<u>(118,373)</u>	<u>\$ 242,842</u>
<b>Fund Balance, Beginning of Year</b>		<u>242,289</u>	
<b>Fund Balance, End of Year</b>		<u>\$ 123,916</u>	

See accountant's compilation report.

The accompanying notes are an integral part of these statements.

**Livingston Parish Recreation District Number 5  
Livingston Parish Council  
Livingston, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2001**

**Introduction**

Livingston Parish Recreation District Number 5 was created by the Livingston Parish Council under the provisions of LRS 33:4562-4566, to provide playgrounds and other facilities which promote recreation and the general health and well-being of area youths. The District is governed by a board of a five (5) commissioners who are appointed by the Livingston Parish Council. These commissioners serve without compensation and are not reimbursed for expenses. The District includes the areas of the Town of Livingston, Colyell, Satsuma, and Verdun.

**1. Summary of Significant Accounting Policies**

**A. Basis of Presentation**

The accompanying general purpose financial statements of the Livingston Parish Recreation District Number 5 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. Reporting Entity**

The District is a component unit of the Livingston Parish Council, the financial reporting entity. The Livingston Parish Council is financially accountable for the District because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Council, the general government services provided by that governmental unit, or the governmental units that comprise the financial reporting entity.

**C. Fund Accounting**

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

**Livingston Parish Recreation District Number 5  
Livingston Parish Council  
Livingston, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2001**

Funds of the District are classified as governmental funds. Governmental funds account for the District's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the serving of general long-term debt. Governmental funds of the District include:

**General Fund**

The general fund is the general operating fund of the District and accounts for all financial resources, except those required to be accounted for in other funds.

**Debt Service Fund**

The debt service fund accounts for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.

**Capital Projects Fund**

The capital projects fund accounts for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

**D. Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Ad valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15th of each year, and become delinquent on December 31st. The taxes are generally collected in December of the current year and January and February of the ensuing year. The amount of taxes not expected to be collected is not material and no provision for such is provided. Substantially all other revenues are recorded when received.

**Livingston Parish Recreation District Number 5  
Livingston Parish Council  
Livingston, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2001**

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses), and are recorded at the time the transfers are made.

**E. Budgets**

The budget was adopted December 18, 2000. The budget was amended on December 28, 2001. All expenditure appropriations lapse at year end.

**F. Cash and Cash Equivalents**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**G. Investments**

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the District's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. At December 31, 2001, the District has no investments.

**H. Fixed Assets**

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. Interest costs incurred during construction are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

**Livingston Parish Recreation District Number 5  
Livingston Parish Council  
Livingston, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2001**

**I. Compensated Absences**

At December 31, 2001, the District does not have any employees which accumulate or vest benefits.

**J. Long-Term Obligations**

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments are recognized in the governmental funds when due.

**K. Use of Estimates**

The preparation of financial statements in conformance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**L. Total Column on Statements**

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**2. Levied Taxes**

The following is a summary of authorized and levied ad valorem taxes:

Authorized Ad Valorem Millage	15.00 Mills
Levied Ad Valorem Millage	15.00 Mills

**3. Cash and Cash Equivalents**

At December 31, 2001, the District has cash and cash equivalents (book balances) totaling \$10,162 as follows:

Demand Deposits	\$ <u>10,162</u>
-----------------	------------------

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

**Livingston Parish Recreation District Number 5  
Livingston Parish Council  
Livingston, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2001**

At December 31, 2001, the District has \$10,562 in demand deposits (collected bank balances). These demand deposits are secured from risk by \$100,000 of federal deposit insurance and no pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

**4. Receivables**

The following is a summary of receivables at December 31, 2001:

Ad Valorem Taxes	\$ 113,717
Utility Deposits	650
	<u>\$ 114,367</u>

**5. Changes in General Fixed Assets**

A summary of changes in general fixed assets follows:

	Balance 12/31/00	Additions	Deletions	Balance 12/31/01
Construction in Progress	\$ 114,407	\$ -	\$ 114,407	\$ -
Ballpark Improvements	-	513,107	-	513,107
Equipment	-	19,575	-	19,575
	<u>\$ 114,407</u>	<u>\$ 532,682</u>	<u>\$ 114,407</u>	<u>\$ 532,682</u>

**6. Changes in General Long-Term Obligations**

The following is a summary of the long-term obligation transactions during the year:

	Certificate of Indebtedness
Long-term obligations payable at 12/31/00	\$ 350,000
Additions	-
Deductions	<u>35,000</u>
Long-term obligations payable at 12/31/01	<u>\$ 315,000</u>

**Livingston Parish Recreation District Number 5  
Livingston Parish Council  
Livingston, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2001**

Certificates of Indebtedness are comprised of the following issues:

Certificates of Indebtedness Series 2000: \$350,000 of Certificates of Indebtedness sold to Hancock Bank of Louisiana dated September 1, 2000 and bearing interest at a rate of 5.7% payable semiannually on March 1 and September 1 of each year, commencing March 1, 2001, and maturing serially on March 1 of each year. \$ 350,000

The annual requirements to amortize all certificates outstanding at December 31, 2001, including interest of \$66,833 are as follows:

<u>Year Ending</u>	
2002	\$ 56,815
2003	54,535
2004	52,255
2005	54,833
2006	52,267
2007 - 2008	111,128
	<u>\$ 381,833</u>

**7. Litigation and Claims**

At December 31, 2001, the District is involved in one litigation claim. It is the opinion of management that an unfavorable outcome in excess of insurance coverage is unlikely.

**8. Compensation of Commissioners**

Louisiana Revised Statute 33:4564(B) provides that commissioners may receive a per diem of \$10 for each meeting of the commission. The five District commissioners have elected not to receive compensation for their services.

**9. On-Behalf Payments for Fringe Benefits and Salaries**

During the year ended December 31, 2001, the District had the following on-behalf payments, which were recorded as revenues when received and expenditures when the cost was incurred as required by GASB Statement 24:

Pension Fund Contributions \$ 4,939

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**Independent Accountant's Report on Applying Agreed-upon Procedures**

Board of Commissioners  
Livingston Parish Recreation District Number 5  
Post Office Box 577  
Livingston, Louisiana 70754

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Livingston Parish Recreation District Number 5 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Livingston Parish Recreation District Number 5's compliance with certain laws and regulations during the year ended December 31, 2001 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

***Public Bid Law:***

1. Select all expenditures made during the year for materials and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

The District purchased a mowing machine exceeding \$15,000. No evidence could be found that this machine was advertised for bids.

The District conducted a public works project for ballfield improvements exceeding \$100,000, which the District separated into numerous smaller projects of less than \$100,000. No evidence could be found that these smaller projects were advertised for bids.

**Management Response:**

Prior to purchasing the special mower for the ball field for \$16,975, we obtained quotes and were given demonstrations from several vendors. All of those quotes were below the \$15,000 bid law threshold. But after seeing the advantages of the diesel mower over the gasoline model, we decided it would be a better investment for the long term. Since the growing season and ball season were upon us, we decided we did not have the time available to advertise for bids. We will do a better job of planning in the future and will advertise for bids when applicable.

We did not intend to separate the ball field improvements into smaller projects to avoid the bid law. We were of the opinion that we had to do this project *as a pay as you go* because of the limited funds we had available.

Even though we had a blueprint of the overall ball park project, we did not have detailed specific drawings to bid each one of these projects. We relied upon volunteers and board members with construction experience to oversee the obtaining of estimates and quotes on each of the separate phases which were under \$100,000. The Board is of the opinion that we have a fine facility that was built as economically feasible within the law. Now that construction is over, the District will be primarily concerned with collecting the property taxes and paying out the debt service. Most of the costs of the operation of the Livingston park will be the responsibility of the Town of Livingston based on a intergovernmental service agreement we are negotiating with the town. The town has the administrative staff to better manage the operations and maintenance of the park.

***Code of Ethics for Public Officials and Public Employees:***

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interest of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

The District did not have any employees during the period under examination.

4. Determine whether any of those employees included in the list obtained from management in agreed-upon procedures (3) were also included on the list obtained from management in agreed-upon procedures (2) as immediate family members.

The District did not have any employees during the period under examination.

***Budgeting:***

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with the required budget and amendments.

6. Trace the budget adoption and amendments to the minute book.

Evidence of the budget being adopted and amended was found in the District's minutes.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

Actual revenues failed to meet budgeted revenues by 5% or more, with a 10% unfavorable variance.

Actual expenditures did not exceed budgeted expenditures by 5% or more.

**Management Response:**

The reason for the variance between actual revenues and budgeted revenues is the revenues were budgeted on the cash basis, but the actual revenues were reported on the modified accrual basis of accounting. In the future we will budget revenues on the same basis of accounting as used for financial reporting.

***Accounting and Reporting:***

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee,

Examination of supporting documentation for each of six selected disbursements found that payment was for proper amounts to the correct payees.

(b) determine if payments were properly coded to the correct fund and general ledger account, and

All six of the payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

No evidence of approval from proper authorities could be found for each of six selected disbursements.

**Management Response:**

All payments made were authorized by the Board even though the documentation has not been made in the Board minutes. The Board has previously approved all expenditures and been provided financial statements and disbursement lists. They will sign off ratifying all prior expenditures. In the future, all expenditures will be approved by the Board and approval recorded in the minutes. We will have at least one Board member and the Board's accountant sign all checks and verify all expenditures are properly documented.

***Meetings:***

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised by LSA-RS 42:1 through 42:12 (the open meetings law).

No evidence could be found that the meeting agendas were posted or advertised in advance of the meetings.

**Management Response:**

On December 8, 1999, the District set the regular meeting date to be the 2<sup>nd</sup> Tuesday of every other month starting in January 2000. The regular meeting place was the Town of Livingston's town hall until the meeting room above the concession stand at the Livingston field was completed.

Page 3

In the future we will adopt an agenda, post the agenda on the door of the meeting room in advance.

***Debt:***

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

***Advances and Bonuses:***

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

The District did not have any employees during the period under examination.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Livingston Parish Recreation District Number 5 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Bruce Harrell and Company, CPAs  
A Professional Accounting Corporation

June 14, 2002

## LOUISIANA ATTESTATION QUESTIONNAIRE

June 14, 2002

Bruce Harrell & Company, CPAs  
A Professional Accounting Corporation  
109 West Minnesota Park, Suite 7  
Hammond, Louisiana 70403

In connection with your compilation of our financial statements as of December 31, 2002 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of June 14, 2002.

### Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes( ) No( X ) N/A( )

### Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA RS 42:1101-1124.

Yes( X ) No( ) N/A( )

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes( X ) No( ) N/A( )

### Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

Yes( ) No( X ) N/A( )

### Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes( X ) No( ) N/A( )

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes( X ) No( ) N/A( )

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes( X )    No(   )    N/A(   )

#### Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes(   )    No( X )    N/A(   )

#### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes( X )    No(   )    N/A(   )

#### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes( X )    No(   )    N/A(   )

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Secretary: \_\_\_\_\_

Date: \_\_\_\_\_

Treasurer: \_\_\_\_\_

Date: \_\_\_\_\_

*De Chermant*  
President:

*Rodell Delmas*

Date: *June 14 - 2008*